

701—241.3 (423A) Definitions. For the purposes of this division, unless the context otherwise requires:

“Department” means the department of revenue.

“Lessor” means any person engaged in the business of renting lodging to users.

“Lodging” means rooms, apartments, or sleeping quarters in a hotel, motel, inn, public lodging house, rooming house, or manufactured or mobile home that is tangible personal property, or in a tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals. The word “lodging” does not refer to the rental of rooms for purposes other than sleeping or resting, including but not limited to rental of rooms for meetings, conferences, weddings, or banquets.

“Person” means the same as the term is defined in rule 701—211.1(423).

“Renting” or *“rent”* means a transfer of possession or control of lodging for a fixed or indeterminate term for consideration and includes any kind of direct or indirect charge for such lodging or its use.

“Sales price” means the amount of consideration for renting of lodging and means the same as the term is defined in rule 701—211.1(423).

“User” means a person to whom lodging is rented.

For the purposes of this division, all other words and phrases used in this chapter and defined in rule 701—211.1(423) have the meaning set forth in that rule.